

# House Study Bill 194

SENATE/HOUSE FILE \_\_\_\_\_  
BY (PROPOSED DEPARTMENT OF  
HUMAN SERVICES BILL)

Passed Senate, Date \_\_\_\_\_ Passed House, Date \_\_\_\_\_  
Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
Approved \_\_\_\_\_

## A BILL FOR

1 An Act relating to governmental services involving audit reports  
2 and the family investment program.  
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:  
4 TLSB 1271DP 81  
5 jp/pj/5

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1 1 Section 1. Section 11.28, Code 2005, is amended to read as  
1 2 follows:  
1 3 11.28 INDIVIDUAL AUDIT REPORTS == COPIES.  
1 4 1. The individual audit reports shall include exhibits and  
1 5 schedules to report data similar to that ~~now~~ required by  
1 6 section 11.4, ~~and. The reports~~ shall as nearly as possible  
1 7 correspond and be prepared similar in form to the audit  
1 8 reports rendered by certified public accountants, ~~and such.~~

~~1 9 The reports shall include information as to the assets and  
1 10 liabilities of the various departments and institutions  
1 11 audited as of the beginning and close of the fiscal year  
1 12 audited, the receipts and expenditures of cash, the  
1 13 disposition of materials and other properties, and the net  
1 14 income and net operating cost. ~~These~~ The reports shall also  
1 15 set forth the ~~cost as to each inmate, member, or student~~  
1 16 ~~average cost per year for the inmates, members, clients,~~  
1 17 ~~patients, and students served in the various classifications~~  
1 18 ~~of expenses, and. The reports shall make comparisons thereof~~  
1 19 ~~of the average costs and classifications, and shall give such~~  
1 20 ~~other information, suggestions, and recommendations as may be~~  
1 21 ~~deemed of advantage and to the best interests of the taxpayers~~  
1 22 ~~of the state; provided, that the.~~~~

1 23 2. The daily audit report of the state treasury shall be  
1 24 submitted to the director of the department of administrative  
1 25 services and the director of the department of management ~~+~~  
~~1 26 provided, further, that copies. Copies of all individual~~  
1 27 ~~audit reports of all state departments and establishments~~  
1 28 ~~shall be transmitted to the directors' offices after the~~  
1 29 ~~completion of each audit, and that copies of all local~~  
1 30 ~~government audits shall, until otherwise provided, be also~~  
1 31 ~~supplied to the directors' offices; provided, further, that~~  
~~1 32 copies. Copies of such the local government audit reports~~  
1 33 ~~shall also be supplied to the officers of the counties,~~  
1 34 ~~schools, and cities, as now provided by law; and, provided~~  
~~1 35 further, that summaries. Summaries of the findings,~~  
2 1 ~~recommendations, and comparisons, together with any other~~  
2 2 ~~information deemed essential, shall be printed and distributed~~  
2 3 ~~to members of the general assembly.~~

2 4 Sec. 2. Section 239B.8, subsection 7, Code 2005, is  
2 5 amended by striking the subsection.

### EXPLANATION

2 7 This bill addresses governmental services involving audit  
2 8 reports and the family investment program administered by the  
2 9 department of human services.  
2 10 Code section 11.28, relating to individual audit reports  
2 11 made by the auditor of state giving the results of all  
2 12 examinations and audits of all departments and establishments  
2 13 and all fiscal officers of the state and local governments, is  
2 14 amended. A requirement to report the annual cost per year for  
2 15 each inmate, member, or student is revised to require  
2 16 reporting of the average cost per year for inmates, members,  
2 17 clients, patients, and students served. In addition, the  
2 18 sentence structure of the section is revised.  
2 19 A family investment program (FIP) agreement limitation is

2 20 repealed. The provision subject to repeal limits a FIP  
2 21 participant to 24 months of postsecondary education within a  
2 22 period of 48 months.  
2 23 LSB 1271DP 81  
2 24 jp/pj/5